

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4515

To amend title XI of the Social Security Act to provide that the penalty for failure of employers to file certain reports with respect to the Medicare and Medicaid Coverage Data Bank shall apply only with respect to reports required in calendar years beginning after 90 days after necessary regulations are promulgated.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 26, 1994

Mr. JACOBS introduced the following bill; which was referred jointly to the Committees on Ways and Means and Energy and Commerce

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## A BILL

To amend title XI of the Social Security Act to provide that the penalty for failure of employers to file certain reports with respect to the Medicare and Medicaid Coverage Data Bank shall apply only with respect to reports required in calendar years beginning after 90 days after necessary regulations are promulgated.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. DELAY OF PENALTY FOR FAILURE OF EMPLOY-**  
2 **ERS TO FILE REPORTS WITH THE SECRETARY**  
3 **OF HEALTH AND HUMAN SERVICES WITH RE-**  
4 **SPECT TO THE MEDICARE AND MEDICAID**  
5 **COVERAGE DATA BANK.**

6 (a) IN GENERAL.—Section 1144(c)(9) of the Social  
7 Security Act (42 U.S.C. 1320b–14(c)(9)), as added by sec-  
8 tion 13581(a) of the Omnibus Budget Reconciliation Act  
9 of 1993 (Public Law 103–66), is amended to read as  
10 follows:

11 “(9) PENALTY FOR FAILURE TO REPORT.—

12 “(A) IN GENERAL.—Except as provided in  
13 subparagraph (B), in the case of the failure of  
14 an employer (other than a Federal or other gov-  
15 ernmental entity) to report under paragraph  
16 (1)(A) with respect to each electing individual,  
17 the Secretary shall impose a penalty as de-  
18 scribed in part II of subchapter B of chapter 68  
19 of the Internal Revenue Code of 1986.

20 “(B) DELAY OF PENALTY.—Subparagraph  
21 (A) shall not apply with respect to reports re-  
22 quired to be filed before the first day of the  
23 first calendar year which begins 90 days after  
24 the Secretary has promulgated regulations with  
25 respect to the information required to be re-  
26 ported under paragraph (1)(A) and with respect

1 to the manner (including electronic trans-  
2 mission) in which such information is required  
3 to be reported.”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 subsection (a) shall be effective as if included in the enact-  
6 ment of section 13581(a) of the Omnibus Budget Rec-  
7 onciliation Act of 1993 (Public Law 103–66).

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